

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 3RD JULY 2007 / 12TH ASHADHA 1929

WP(C).No. 20429 of 2007(F)

PETITIONER:

M/S. ANGEL ADVERTISERS,
REP. BY PROPRIETOR, M.D.VARGHESE,
BUILDING NO.VII/440, NEAR CSA AUDITORIUM,
ANGAMALY – 683 572,
ERNAKULAM DIST.

BY ADV. SRI.JIJO JOSEPH

RESPONDENTS:

1. THE COMMERCIAL TAX OFFICER (WC & IT),
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, MATTANCHERY.
2. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
BANGARA, MANJESWAR.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 03/07/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 20429 of 2007

Dated, this the 3rd day of July, 2007

J U D G M E N T

Since petitioner has taken registration under the KVAT Act even though after detention of goods, there will be direction to the 2nd respondent to release the goods detained vide Ext.P3, on petitioner furnishing simple bond without surety for the security amount along with a copy of the certificate of Registration, attested by the assessing officer. There will be an order of prohibition against the petitioner from selling or parting with possession of the machinery covered vide Ext.P3 until adjudication is completed by the officer concerned. File will be referred for adjudication after release of the goods.

WP(C) is disposed of as above.

Issue photocopy today itself.

Sd/-

(C.N.RAMACHANDRAN NAIR, JUDGE)